

**CHAPTER NO. 81**

**HOUSE BILL NO. 329**

**By Representatives Rhinehart, Bowers**

**Substituted for: Senate Bill No. 340**

**By Senator Rochelle**

AN ACT to amend Tennessee Code Annotated, Section 57-5-201 and Section 67-4-402, relative to the temporary tax on bottles of soft drinks and barrels of beer.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The provisions of Tennessee Code Annotated, Sections 57-5-201 and 67-4-402, containing the tax increases imposed by Chapter 307 of the Public Acts of 1981, and extended by Chapter 769 of the Public Acts of 1984, Chapter 33 of the Public Acts of 1987, Chapter 30 of the Public Acts of 1991, and Chapter 2 of the Public Acts of 1995 shall continue in effect until June 30, 2005, or until June 30 of any year following the enactment of any state or federal law which imposes mandatory deposits by consumers on beverage containers sold in Tennessee, notwithstanding any other provision of law to the contrary.

SECTION 2. Tennessee Code Annotated, Sections 57-5-201(a)(2) and 67-4-402(b)(1), are amended by adding the following language at the end of each subsection:

No later than March 31 of each year, the Department of Transportation shall transmit to the Governor, the Speaker of the House of Representatives and the Speaker of the Senate a report listing the programs receiving funds generated by this subsection, the amount of funds received by each program, and the purpose for which the funds were spent.

SECTION 3. This act shall take effect on June 1, 1999, the public welfare requiring it, and shall apply to all tax returns filed on or after June 1, 1999.

PASSED: March 17, 1999

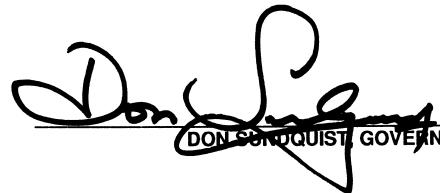


JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES



JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 1st day of April 1999



DON CONQUIST, GOVERNOR